



Georgia Department of Revenue

Fulton County Local Ad Valorem Tax Facts

Caution: By viewing the web pages at the Georgia Local Government Services Division's website, taxpayers should obtain a general understanding of the property tax laws of Georgia that apply statewide. This page contains local information about a specific county. While every attempt has been made to include everything a taxpayer needs to know, mistakes are possible and taxpayers should contact their local tax officials for verification and clarification of the information found on this page. Information on this page is based on the best information available.

LOCAL TAX OFFICIALS

Tax Commissioner

Arthur E. Ferdinand
141 Pryor Street S.W., Suite # 1085
Atlanta, Ga. 30303
Phone: (404)613-6100
Fax: (404)893-0606
Website: <https://www.fultoncountytaxes.org/>
Pay Tax Online: <https://www.fultoncountytaxes.org/property-taxes/search-for-tax-bill.aspx>

Chairman of the Board of Tax Assessors

Eugenia Gayle Barnett
141 Pryor Street S.W., Suite # 2052
Atlanta, Ga. 30303
Phone: (404)612-6440
Fax: (404)224-0417
Website: <http://www.fultonassessor.org/>

Chief Appraiser

David Fitzgibbon
141 Pryor Street S.W., Suite #2052
Atlanta, Ga. 30303
Phone: (404)612-6440
Fax: (404)224-0417
E-mail: david.fitzgibbon@fultoncountyga.gov
Website: <http://www.fultonassessor.org/>

Chairman of the Board of Commissioners

John H. Eaves
141 Pryor Street, SW
Suite 10044
Atlanta, Ga. 30303
Phone: (404)612-8200
Website: <http://www.fultoncountyga.gov/commissioners>

PROPERTY TAX RETURNS Property tax returns must be filed with the Fulton County Board of Tax Assessors between January 1 and April 1 of each year. The taxpayer may elect not to file a property tax return if there have been no changes that would affect the value of their property from the previous year.

HOMESTEAD EXEMPTIONS This section describes special local homestead exemptions that apply only in this county. Statewide homestead exemptions are also available and may in certain situations be added to the local exemptions.

The deadline for filing an application for a homestead exemption in Fulton County is April 1.

Application for homestead exemption is made with the Board of Tax Assessors. Failure to apply by the deadline is considered a waiver of the exemption for that year.

The following local homestead exemptions are offered in this county:

FULTON COUNTY HOMESTEAD EXEMPTION QUALIFICATION											
Code	Exemption Type	County General	County Bond	School General	School Bond	Age	Other	Ga. Net <10,000	Gross <10,000	Gross <30,000	Cty Net <42,065
L01	Basic	15,000	0	2,000	0	N/A					
S02	State Over Age	15,000	4,000	4,000	4,000	65		x			

S03	State School	15,000	0	10,000	10,000	62			x		
S05	State Veterans	50,000	50,000	50,000	50,000	N/A	Vet				
L02	Local County	15,000	10,000	10,000	10,000	65	Dis				x
L03	All County	ALL	ALL	10,000	10,000	70	Dis				x
L04	All County +Veterans	ALL	ALL	50,000	50,000	70	Vet				x
L05	Local School +Veterans	50,000	50,000	54,000	50,000	65	Vet			x	
L06	All Ctny +Local Sch +Veterans	ALL	ALL	54,000	50,000	70	Vet			x	
L07	Local County	15,000	10,000	54,000	10,000	65	Dis			x	
L08	All County +Local Sch	ALL	ALL	54,000	10,000	70	Dis			x	
UE	Urban Enterprise	Various	Various	Various	Various						

**CITY OF ATLANTA
HOMESTEAD EXEMPTION QUALIFICATION**

Code	Exemption Type	City General	City Bond	City School	School Bond	Age	Other	Ga. Net <10,000	Gross <10,000	Ga. Net <25,000	Adj. Gross <39,000
L01	Local Basic	15,000	0	15,000	0	n/a					
L02	Local Basic & City Aged	15,000	0	15,000	0	65	or disabled				x
L03	Local Basic + Statewide School	15,000	0	15,000	10,000	62			x		
L04	City Aged + Statewide School	15,000	0	15,000	10,000	65	or disabled		x		
L05	Veterans	43,000	43,000	43,000	43,000	n/a	100% dis vet				
UE	Urban Enterprise	Various	Various	Various	Various	n/a					
	City Aged + Atlanta School	25,000	0	25,000	25,000					x	
	Local Basic + Atlanta School	15,000	0	25,000	25,000	n/a	or disabled			x	
	Local Basic + Atlanta School	15,000	0	25,000	25,000	62	or disabled		x		
	City Aged + Atlanta School	25,000	0	25,000	25,000	65			x		

Homestead Valuation Freeze Exemption This county has enacted a homestead valuation freeze exemption. This exemption will freeze the valuation of property at the base year valuation for as long as the homeowner owns and resides on the property.

http://www.legis.ga.gov/legis/2001_02/fulltext/hb1267.htm

FREEPORT LEVEL ONE EXEMPTIONS Fulton County voters have elected to exempt the following types of commercial and industrial inventory:

- Raw materials and goods in process of manufacture - 100% exemption
- Finished goods produced in Georgia within the last 12 months - 100% exemption
- Finished goods stored in Georgia within the last 12 months and destined for shipment out-of-state - 100% exemption

The Cities of Alpharetta, East Point, Fairburn, Roswell, and Union City have also elected to exempt 100% of all qualified Level 1 freeport inventory.

The City of Atlanta Level 1 freeport exemption amount is 20% for tax years 2014 and prior and 100% beginning tax year 2015.

The deadline for filing an application for freeport exemption with the Board of Tax Assessors is April 1 to receive the full exemption.

AD VALOREM TAX PAYMENTS Taxes are normally due in this county:

- City of Atlanta - Aug 15
- Fulton County, City of Sandy Springs, City of Johns Creek and City of Mountain Park - October 15.

Ad valorem taxes are collected by the Tax Commissioner.

After 60 days interest at the rate of 1% per month is charged. Additionally, a penalty of 10% will apply to all taxes that are not paid within 90 days of the deadline.

VALUATION APPEALS If the assessors disagree with the taxpayer's returned value, they will change the value and a notice of assessment will be sent to the taxpayer. If the taxpayer wishes to appeal the change, the appeal must be sent to the Board of Tax Assessors and postmarked no later than 45 days from the date of the notice. Beginning 01/01/11 all taxable real property will be sent a notice of assessment.

AD VALOREM TAX REFUNDS If a taxpayer discovers they have paid taxes that they believe were illegal or erroneous, they may request a refund within 3 years of the date of payment. The claim for refund should be filed in writing with the county governing authority within three years after the date of payment.

MOTOR VEHICLE REGISTRATION Fulton County is on the 12-month staggered registration system. Vehicle tags are sold at:

Downtown Office

141 Pryor Street, S.W.
Atlanta, Ga. 30303
Monday - Friday, 8:00 - 4:30

North Service Center

7741 Roswell Road
Atlanta, Ga.
Monday - Friday, 8:00 - 4:30

South Service Center

5600 Stonewall Center
College Park, Ga.
Monday - Friday, 8:00 - 4:30

Greenbriar Mall Service Center

2841 Greenbriar Pkwy SW, Suite 106
Atlanta, Ga.
Monday - Friday, 8:00 - 4:30
Does not accept cash payments

Alpharetta Service Center

3155 Royal Dr., Suite 165
Alpharetta, Ga. 30014
Monday - Friday, 8:00 - 4:30

**For Citizens 55 Years or Older
Checks or Money Orders Only**

Harriet G. Darnell Multi-Purpose Center

677 Fairburn Rd.
Atlanta, Ga.
Tuesdays and Thursdays, 9:00 a.m. - 3:00 p.m.

**For Citizens 55 Years or Older
Checks or Money Orders Only**

Dorothy Benson Multi-Purpose Center

6500 Vernon Woods Dr.
Sandy Springs, Ga.
Mondays & Wednesdays, 10:00 a.m. - 3:00 p.m.

Vehicle owners must renew their registration and pay the ad valorem tax every year with the Tax Commissioner during the 30 day period which ends on their birthday. If the vehicle is owned by more than one person, then the birthday of the person's name that appears first on the title is used to determine the registration period. Newly acquired vehicles must be registered within 30 days. Motor vehicles purchased on or after March 1, 2013, and titled in this State are exempt from sales and use tax and annual ad valorem tax—also known as the "birthday tax." The taxes are replaced by a one-time tax that is imposed on the fair market value of the vehicle called the Title Ad Valorem Tax Fee (TAVT).

MOBILE HOME TAXATION

Mobile Home Location Permits Taxpayers locating a mobile home in Fulton County must apply to the Tax Commissioner for a location permit within 30 days of permanent placement of the home in the county and then annually thereafter between January 1 and May 1. Mobile homes that are temporarily located in the county and are owned by a business that is not located in the county should notify the Board of Tax Assessors of their presence to avoid being cited for failure to apply for the location permit.

Mobile Home Returns Owners of mobile homes that are located in the county on January 1 must return the mobile home for taxation to the Tax Commissioner on or before May 1 of each year at the same time they apply for the location permit.

INTANGIBLE RECORDING Every holder of a long-term note secured by real estate must have the security instrument recorded in the county where the real estate is located within 90 days. In Fulton County the Clerk of Superior Court, Juanita Hicks, is responsible for collecting intangible recording tax. The Clerk can be contacted at:

136 Pryor Street, S.W.
Atlanta, Ga. 30303
(404)730-5313

The tax for recording the note is at the rate of \$1.50 for each \$500.00 or fractional part of the face amount of the note.

OTHER INFORMATION

Local Ordinances There are no local ordinances pertaining to ad valorem taxation.

Fees for Garbage, Fire, Street Lights As of July 1, 2003, the Fulton County Tax Commissioner will collect solid waste fees for the City of Atlanta. The solid waste fee is billed on a separate bill from property taxes. The due date for solid waste is August 15th, the same as City of Atlanta property taxes.

Independent School Systems In addition to the Fulton County School system, the City of Atlanta has an independent school system.

City Tax The Tax Commissioner is responsible for collecting city ad valorem taxes on real and personal property in the Cities of Atlanta, Sandy Springs, Johns Creek and Mountain Park. There are 8 other cities in Fulton County that collect their own taxes:

City of Alpharetta
2 South Main Street

City of College Park
3667 Main Street

Alpharetta, Ga. 30201

College Park, Ga. 30337

City of Fairburn
56 Malone Street
Fairburn, Ga. 30213

City of Hapeville
3468 North Fulton Ave.
Hapeville, Ga. 30354

City of Union City
5047 Union Street
Union City, Ga. 30291

City of Palmetto
509 Toombs Street
Palmetto, Ga. 30268

City of Roswell
Tax Payments
P.O. Box 740588
Atlanta, Ga. 30374-0588

City of East Point
3120 Martin Street
Bldg 2, Suite 500
East Point, Ga. 30344

City of Milton
13000 Deerfield Pkwy, Ste. 107G
Milton, Ga. 30004

This webpage is a service provided by the Georgia Department of Revenue, Local Government Services Division. Comments or questions about this page should be directed to: <mailto:Local.Government.Services@dor.ga.gov>

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